

Dyah Ayu Kanina Pawitra: The influence of individual behavioral aspects toward audit judgment ...

The influence of individual behavioral aspects toward audit judgment: the mediating role of self-efficacy

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ARTICLE INFO

Article history:

Received: 24 July 2019

Revised: 11 October 2019

Accepted: 28 October 2019

Available online: 15 November 2019

JEL Classification:

D81, D91, G11

Key words:

Knowledge, audit experience, compliance pressure, task complexity, psychological aspects, self-efficacy

DOI:

10.14414/jebav.v22i2.1755

ABSTRACT

The financial statement should be relevant, reliable, and free of material misstatement to be valuable. To achieve this objective, it requires an independent auditor. This study aimed to examine the effect of the aspects of individual behavior consisting of knowledge, audit experience, pressure of obedience and complexity of tasks, and the psychological aspects of self-efficacy as a moderating variable to the auditor's audit judgment at Surabaya Public Accounting Firm. The data were taken by a questionnaire distributed to auditors in Surabaya Public Accounting Firm registered in the Directory of the Indonesian Institute of Certified Public Accountants 2017, with a minimum work period of 2 years (auditor partner). They were analyzed using SmartPLS 3.0. The results indicate that knowledge has a significant positive effect on audit judgment. On the contrary, the audit experience does not have a positive effect on audit judgment, and compliance pressure and task complexity do not negatively affect judgment audits. Self-efficacy, as a moderating variable, is only capable of moderating the pressure of compliance with judgment audits. This suggests that public accounting firms, as well as auditors, should increase their knowledge so that they can make better audit judgments.

ABSTRAK

Laporan keuangan harus relevan, dapat diandalkan, dan bebas dari salah saji material untuk menjadi berharga. Untuk mencapai hal ini, diperlukan auditor independen. Penelitian ini bertujuan untuk menguji pengaruh aspek perilaku individu yang terdiri dari pengetahuan, pengalaman audit, ketaatan kepatuhan dan kompleksitas tugas dan aspek psikologis self-efficacy sebagai variabel moderasi terhadap penilaian audit auditor pada Kantor Akuntan Publik Surabaya. Data diambil dengan kuesioner yang dibagikan kepada auditor di Kantor Akuntan Publik Surabaya yang terdaftar di Direktori Institut Akuntan Publik Indonesia 2017. Data tersebut dianalisis menggunakan SmartPLS 3.0. Hasilnya menunjukkan bahwa pengetahuan memiliki pengaruh positif yang signifikan terhadap penilaian audit. Sebaliknya, pengalaman audit tidak memiliki efek positif pada penilaian audit dan tekanan kepatuhan dan kompleksitas tugas tidak berdampak negatif terhadap audit penilaian. Self-efficacy sebagai variabel pemoderasi hanya mampu memoderasi tekanan kepatuhan dengan audit penilaian. Hal ini menunjukkan bahwa kantor akuntan publik serta auditor harus meningkatkan pengetahuan mereka agar mereka dapat membuat penilaian audit yang lebih baik.

1. INTRODUCTION

An auditor in the audit process issues an opinion based on an audit judgment on the financial statements. Besides, his judgment should also be based on past, present, and future events so that it can affect the auditor's decision making to give a qualified opinion on the company's performance. Now there are many cases of failed audits

conducted by auditors. For example, the case of an audit failure of Ernst and Young's partner Public Accountant Firm (KAP) in Indonesia, namely Purwantono, Suherman, and Surja KAPs based in Jakarta and Surabaya. They agreed to pay a fine of US \$ 1 million (around 13.3 billion rupiahs) to United States regulators. This is because members of the EY network in Indonesia were convicted of

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failing to audit the financial statements of their clients, namely telecommunications companies, in 2011. The US Public Accounting Firm (FCAOB) Supervisory Agency stated that the granting of an unqualified fair opinion (WTP) was carried out by the network auditor EY is not based on adequate evidence (www.bisnis.tempo.com).

Cases of audit failure have a bad impact in the future, such as lawsuits, loss of professionalism, loss of public trust, and social credibility (Chaney and Philipich 2002; Tackett, Wolf, and Claypool 2004). Therefore, for good prevention, in that case, it is essential to maintain its reputation. To prevent the cases of audit failure, the companies need professional auditors.

Today, the attitude of professionalism has become a critical issue for the accountant profession because it can also describe the accounts' performance. The auditor's accuracy in making judgment indicates his attitude of being professional when they are assigned doing his job. In Field Work Standard No. 1, it is stated that the work must be planned as well as possible. Their audit work should be carried out both in the planning stage and in the supervision stage, with professional judgment. Audit judgment is needed because the audit is not carried out thoroughly of all available evidence. This audit judgment is used by the auditor as the basis for giving an opinion on the audited financial statements so that their audit judgment also determines the results and quality of the audit.

Judgment audit is influenced by many factors, such as by both technical and non-technical. Non-technical factors include all individual behavior and psychological aspects such as knowledge, audit experience, obedience pressure, task complexity, and self-efficacy (Afifah, Sari, Anugerah, and Sanusi 2015; Cahyaningrum and Utami 2015; Liu and Li 2011; Owoso and Weickgenannt 2009; Sanusi, Iskandar, Monroe, and Saleh 2018; Shelton 1999). Individual behavior can affect audit judgment, and therefore, this attracts much attention by accounting practitioners and academics. However, the increased attention has not been matched by the growth in research in the field of behavioral accounting, wherein many studies it has not been the main focus, especially in Indonesia (Yustrianthe 2012).

Knowledge is good for supporting the auditor to make an accurate audit judgment. This knowledge includes knowledge in the fields of auditing and accounting, as well as that of the client's business scope. This auditor can get such

knowledge through formal education, technical training, and experience. The number of tasks faced by an auditor can also be their experience and knowledge. Abdolmohammadi and Wright (1987) found that inexperienced auditors have a more significant error rate compared to more experienced auditors. An auditor who does the job with his excellent knowledge produces better audit results than those who do not have enough knowledge in their duties. In contrast, Chung and Monroe (2000) stated that experience does not have a significant effect on audit judgment.

In addition to experience, research by Cahyaningrum and Utami (2015) indicates the effect of compliance pressure on audit judgment. It found that the degree of pressure in the audit work can make the auditor face compliance pressure. This happens because of the gap in expectations faced by the auditors in their audit work. That is the difference between the wishes of the client who wants to get an unqualified opinion (WTP) and the desire of the auditor who must act in accordance with the audits evidence they obtained. In this condition, the auditors are faced with two choices whether to obey the client's orders or keep obeying their professional standard. The higher the obedience pressure faced by the auditor, the less precise the judgment the auditors make. This influences the auditors when they do their audit.

The profession of auditors is closely related to a stress condition because they do face not only the role conflict but also a high level of complexity of the audit work. This high level of task complexity makes an auditor often experience difficulties and can also be a burden if they have fewer capabilities and abilities. Therefore, the audit judgment made is not appropriate because of their decision due to being burdened. Raiyani and Suputra (2014) and Cahyaningrum and Utami (2015) states that the complexity of audit assignments can be used as a tool to improve the auditors' work quality. However, high task complexity can also negatively affect the auditor's judgment (Bowrin and King 2010). All three studies clearly show that task complexity affects audit judgment. Besides, Iskandar and Sanusi (2011) show that task complexity does not significantly affect audit judgment.

Based on the previous studies, it appears that there are still inconsistencies. These contradictory research results make the researchers interested in reexamining the relationship of knowledge, experience, obedience pressure, and task complexity on the audit judgment by adding a

moderating variable that is self-efficacy. Bandura (1978) states that self-efficacy is one's belief in his ability to carry out adequate tasks. These fundamental human efficacy beliefs shape the resulting behavior patterns. Kreitner, Kinicki, and Cole (2011) also state that self-efficacy is one's belief in his ability to carry out tasks.

The reason researchers use self-efficacy as a moderating variable is based on previous studies. They mostly used self-efficacy as an independent variable they supposed to affect audit judgment directly. For example, a study by Afifah et al. (2015) and Djaddang, Lyshandra, Wulandjani, and Sulistiawarni (2018) found that self-efficacy has a significant effect on auditor performance. Furthermore, Bandura (1978) explains that someone with high self-efficacy tends to have success expectation and goal-orientation, so they always try to evaluate past events, manage stress and emotions, learn from the success of others, whereas someone with low self-efficacy tend to feel worried and always think of failure or not able to do quality tasks. Auditors who have high self-efficacy feel confident and believe they can carry out the tasks assigned and carry out audit tasks as well as possible.

In addition, self-efficacy as a moderating variable is suspected of strengthening or even weakening the relationship between knowledge, experience, obedience pressure, and the complexity of the task towards audit judgment. Auditors with high self-efficacy will use their knowledge and experience the best as they can in auditing assignments, even though they are facing high task complexity and various pressures from clients and their superiors. Sanusi et al., (2018) state that task complexity mediates the impact of goal orientation on audit judgment performance.

The researcher is expected to provide empirical evidence on whether knowledge, audit experience, obedience pressure, and task complexity have an effect on audit judgment. This study also examines the role of self-efficacy is in moderating knowledge, audit experience, compliance pressure, and task complexity towards audit judgment.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

Audit judgement

Audit judgment highly depends on the perception of a place (Siegel and Ramanauskas-Marconi 1989). The main factors that influence audit judgment are materiality and what the auditor questions as truth. Audit considerations are personal considerations or

the auditor's point of view in the information that affects the reporting for auditor's assessment towards the financial statements of an entity. Therefore, audit judgment is the auditor's policy in determining opinion about the results of the audit submitted at meetings (Lin, Fraser, and Hatherly 2003).

Social cognitive theory.

According to Bandura (1978: 191-215), the social cognitive theory provides understanding, prediction, and changes in human behavior through interactions between humans and their environment. This theory is based on the proposition that both social processes and cognitive processes are central to understanding human motivation, emotions, and actions. In addition, Bandura (1989) and Bandura (2014) explain that social processes, when humans actively and dynamically interact in obtaining various information and cognitive processes can explain when humans as dynamic individuals can see, remember, learn, and process information. Based on social cognitive theory, it can be described that a quality audit judgment is the result of an auditor's social and cognitive processes in processing the information he gets through his knowledge and experience. The more highly motivated and experienced the auditor is, the more qualified their audit result is (Iskandar and Sanusi 2011; Sanusi et al. 2018).

Knowledge and Audit Judgment

Audit knowledge is related to the auditor or the accountant's ability to control the field of audit, namely analyzing the financial statements of companies or entities (Liebowitz et al. 2000). An audit is a knowledge-based service that produces outcomes that are not easily observed. The ability to make appropriate judgments influences audit quality (Knechel, Krishnan, Pevzner, Shefchik, and Velury 2012). Therefore, an auditor with good audit knowledge might produce good audit outcomes.

The auditor gained his knowledge through direct experience (considerations made in the past and feedback on performance) and indirect experience (education). Any proponent can interpret audit knowledge as the level of auditor's understanding of a job both conceptually and theoretically. In detecting an error, an auditor must be supported by his knowledge of what error he found and how it occurred (Daljono 2012).

Safi'i and Jayanto (2015) show that when the higher level of the auditor's knowledge or insight,

the more qualified the audit judgment he made. This means, with the level of knowledge he has, an auditor will not only be able to complete an audit work effectively but will also have a broader view of various matters. Based on the social cognitive theory of auditors who have high motivation will continue to strive to increase their knowledge in order to support their performance (Bandura 1978, 1989, 2014)

H1. Auditor's knowledge positively affects audit judgment.

Audit's experience and Audit Judgment

Audit experience is related to the auditor's experience of examining the number of different assignments that they have done and also the length of time the auditor has carried out his profession that can add to his knowledge of error detection. According to Abdolmohammadi and Wright (1987), auditor's experience is an essential component because of it vital for influencing complex decisions. Based on social cognitive theory, the more experienced auditor is, the higher the quality judgment is. This is because the auditor is able to interact well in his social processes and can see, remember, learn, and process information well in his cognitive process (Bandura 1978, 1989, 2014).

An experienced auditor makes better decisions compared to new ones (Cahan and Sun 2015; Shelton 1999). The more experienced an auditor, the better his skills that emerge in action to complete his work (Magdalena and Tjondro 2014). An experienced auditor will be more sensitive in understanding any relevant information relating to the decisions that he will make. Because he has more data stored in his memory, and this can develop a good understanding of the events that occur. Alamri, Nangoi, and Tinangon (2017) and Knapp and Knapp (2001) state that experience can influence the ability to predict and detect fraud. However, Chung and Monroe (2000) state that experience does not have a significant effect on audit judgment because when an auditor has a high level of knowledge and is able to hold fast to the existing audit standards and ethics. This finally cannot affect his judgment.

H2. Audit experience positively effects audit judgment.

Compliance pressure and Audit Judgment

There is a hierarchical structure in which there are superiors and subordinates in the organizational

structure. Compliance pressure, in this case, is the pressure received by junior auditors or subordinates of more senior auditors or their superiors. Then the clients take actions that deviate from ethical standards and professionalism. Individuals who have power can be the source people that affect other people's behavior, with their command (Pektra and Kurnia 2015). The reason is the existence of power or authority, which is a form of legitimate power. High and low pressure of compliance experienced by the auditor will affect the opinion about the level of reasonableness of the financial statements. When there is no pressure from superiors or other parties, the level of independence of the entity under review will be high. On the contrary, when under pressure from superiors or other parties, the auditor will decrease his level of independence. Thus, compliance pressure negatively impacts audit quality (Cahyaningrum and Utami 2015).

However, if an auditor can hold fast to existing professional standards and ethics without feeling pressured by the existence of orders that deviate from superiors or clients, this condition certainly will not affect the auditor's independence in making an audit of the audited financial statements of the entity under review. Therefore, compliance pressure will not be able to affect the auditor's audit judgment when the auditor wants to hold fast to existing professional standards (Yendrawati and Mukti 2015).

Based on social cognitive theory, if an auditor does not have a high motivation to hold fast to professional standards, and when the auditor cannot interact appropriately in his social processes with both his supervisor and client, he cannot process information properly in his cognitive process (Bandura 1978, 1989, 2014). The higher the pressure obtained by the auditor, the more inferior the judgment is.

H3. Compliance pressure negatively effects audit judgement.

Task complexity and Audit Judgment

Task complexity comes from the word complex, which means that it consists of many parts related to each other with a structure that is not simple (Rapina 2007). The task consists of two aspects, namely (1) the task difficulty, and (2) the task structure (Bonner 1994). The task difficulty concerns the amount of information about the task, while the task structure concerns clarity (information clarity). An auditor who does not

know the purpose of his task will have difficulty when faced with a complicated task.

The social cognitive theory also explains that when the auditor is facing a task with a high level of complexity, but the auditor does not have a high motivation that he can complete the audit work, he will find difficulty in completing his work (Bandura 1978, 1989, 2014). This is due to his being unable to process information quickly and precisely. As a result, auditors are unable to integrate information into good judgment.

When an auditor is faced with a complex audit situation, the auditor will find it challenging to make the right decision, thereby reducing audit quality (Bowrin and King 2010; Chung and Monroe 2000). The auditor feels that the audit task he is facing is a complex task, so that he has difficulty in performing the task and cannot make a professional judgment. As a result, the judgment he has taken is not in accordance with the evidence he obtained.

H4. Task complexity negatively affects audit judgment.

Self-efficacy and Audit Judgment

Bandura (1978) defines self-efficacy as a sense of trust or confidence that comes from motivation in humans that he is able to do or manage a job at a certain level to achieve a certain level of performance, where for an auditor who has high trust and high morale will have an impact on reliability audit judgment he made. Therefore, someone who has a high character of self-efficacy tends to have success expectations and goal-oriented. They always try to evaluate past events, manage stress and emotions, and learn from the success of others, while someone who has a low self-efficacy character tends to feel worried and always thinks of failure and unable to do quality tasks (Gibson et al., 2012: 114).

The auditor should focus on analyzing each evidence in his work by utilizing the knowledge and experience of auditing. By doing so, every judge he can make judgment more appropriately (Iskandar, and Sanusi 2009). For that reason, an auditor in making an audit judgment is still good when he gets a variety of pressure from superiors and from the client who tends to make him deviate from the audit rules. An auditor with a high character of self-efficacy tends to have success expectations. On the contrary, an auditor with a low self-efficacy character tends to always think of failure (Gibson et al., 2012: 114).

H5. Self-efficacy moderates the effect of knowledge, experience, pressure, compliance, and task complexity on audit judgment.

3. RESEARCH METHOD

Independent Variable

In this study, audit judgment is measured using four items of questions in each case being introduced (Jamilah, Fanani, and Chandrarin 2007).

1. The first case is related to inventory engineering by the client adjusted to the auditor sample;
2. The second case is related to the prevention of confirmation of receivables in three samples taken by auditors who have a large value;
3. The third case is related to the request from the employer to continue the examination in accordance with client policy;
4. The fourth case relates to intentional material misstatement.

Independent Variables

Knowledge (X1) is measured by indicators which consist of five question items regarding (Wijaya and Yulyona 2017):

1. Understanding of Financial Accounting Standards (SAK) and Professional Standards of Public Accountants (SPAP);
2. Understanding the client's business scope;
3. Knowledge derived from formal education;
4. Knowledge derived from formal and informal training;
5. Particular expertise from within that helps the audit process.

Audit experience (X2) is measured using seven-question items regarding (Chung and Monroe 2000):

1. Position and tenure that can add experience in the audit practice;
2. Understanding audit procedures from the frequency of auditing;
3. Completion of audit tasks according to audit procedures due to experience;
4. Understanding of certain auditee characters;
5. Reduction of audit errors because accustomed to audit (experience);
6. The development of the professional world through training, seminars, etc. to add experience;
7. Application of the results of the development of the professional world.

Compliance pressure (X3) is measured using nine-question items regarding (Jamilah et al. 2007):

1. Concerns will be problematic with the client if it does not meet client requests that deviate from the auditor's professional standards;
2. Concerns about losing clients if they do not meet client requests that deviate from the auditor's professional standards;
3. Opposing the client requests to uphold professionalism;
4. Meeting the client requests that are contrary to the auditor's professional standards;
5. Fulfilling the superiors' requests that conflict with the auditor's professional standards;
6. Fulfilling the superiors' requests that are contrary to the auditor's professional standards for fear of losing their jobs;
7. Fulfilling the superiors' requests despite moral burdens because they must conflict with the auditor's professional standards;
8. Opposing the supervisors' requests that deviate from audit standards and opt-out of the job;
9. Opposing the superiors' requests that deviate from audit standards because they have a moral burden to uphold professionalism.

The task complexity variable (X4) is measured using six-question items regarding (Abdolmohammadi and Wright 1987):

1. Clearly know the audit tasks that must be done;
2. Unclear about the reasons for doing various kinds of audit tasks;
3. Clearly know that audit tasks can be completed;
4. Audit tasks related to all business functions are very unclear;
5. Clearly know that you have to do a specific audit task;
6. Unclear ways of doing audit tasks.

Moderating Variable

In this study, the self-efficacy variable is measured using eight-question items regarding (Wijaya and Yulyona 2017):

1. Prepare yourself to achieve the audit objectives;
2. Confidence can accomplish difficult tasks;
3. Confidence in gaining knowledge and experience when completing audit tasks;
4. The belief that effort and hard work by utilizing knowledge and experience will succeed;
5. Confidence can solve the challenges of the audit task despite pressure from superiors and clients;
6. Confidence can complete complex tasks;
7. Confidence can accomplish many tasks well;
8. Confidence can regulate the things needed in the audit task well.

Techniques for Measuring the Variables

The measurement scale used to measure the variables in this study is a Likert technique that uses interval scales. The scores of this study are as follows

- 1 = Strongly disagree
- 2 = Disagree
- 3 = Neutral
- 4 = Agree
- 5 = Strongly agree

Population and Sample

The population consists of all auditors who work at the Public Accounting Firm (KAP) in Surabaya registered in the 2017 Directory of the Indonesian Institute of Public Accountants (IAPI). There are 44 KAPs in Surabaya. The sample was the auditors working in Public Accounting Firms (KAP) in Surabaya registered in the 2017 Directory of the Indonesian Institute of Public Accountants (IAPI), with a minimum service period of 2 years. There are 87 auditors in there. This study took the auditor partner as a research sample because the auditor partners, of course, have a minimum working period of 2 years. The reason is that with a minimum working period of 2 years, the auditor had known and studied the audit judgment process

The minimum sample size in this study was calculated using the Solving Formula:

$$n = \frac{N}{1 + N(e)^2}$$

Description:

n = Sample Size/Number of Respondents

N = Population Size

e = The percentage of inaccuracy is due to sampling errors that can still be tolerated.

This study chooses the sample size by the degree of error of 5%. This has been agreed on for social science research.

$$= \frac{87}{1 + 87(0.05)^2} = 71 \text{ respondent (rounded)}$$

Method of Data Analysis

This study collected the data using questionnaires. This questionnaire is also one of the ways a way to collect the data by giving some questions on the sheet of paper that the respondents have to fill in (Nazir 2014: 179). In addition, the data were analyzed using Partial Least Square (PLS) and analysis smart PLS 3.0.

4. DATA ANALYSIS AND DISCUSSION

This research used 87 respondents who worked as auditors at the Public Accountant Firm (KAP) in Surabaya registered in the 2017 Indonesian Public Accountant Institute (IAPI) Directory, whose names were chosen when the lottery. The researcher distributed the questionnaires successfully because they were returned with a total of 40 questionnaires from 71 questionnaires (57%). They could answer the questionnaires in accordance with the instructions that have been given.

It shows the data have met the value of convergent validity, discriminant validity, composite reliability, Cronbach's alpha, and R-square. The limit for rejecting and accepting the hypothesis proposed above is when the t-Statistics value > 1.96 for P-Values < 0.05 (Ghozali, 2014: 42). The table below presents the estimated output for testing the structural model.

Table 1 shows the results of hypothesis testing. The detail of the discussion on the impact of independents of audit judgment done in the following section

Table 1
Results of Hypothesis Analysis

Hypotheses	Effects	t-Statistics	P-Values	Results
H1	Knowledge => Audit Judgment	7.405	0.000	accepted
H2	Experience Audit => Audit Judgment	0.336	0.737	rejected
H3	Compliance Pressure => Audit Judgment	1.400	0.162	rejected
H4	Task Complexity => Audit Judgment	1.067	0.287	Rejected
Moderating Role of Self-Efficacy:				
H5	Knowledge	0.937	0.349	rejected
	Experience	2.250	0.033	accepted
	Compliance Pressure	2.013	0.045	accepted
	Task Complexity	0.269	0.788	rejected

Source: Software Output

The Effect of Knowledge on Audit Judgment

Based on the analysis of the Hypothesis 1, Tabel 1 shows that the auditor's knowledge has a significant and positive effect on audit judgment. Knowledge, according to the scope of the audit, is the ability of the auditor or accountant to control the audit field, analyzing the financial statements of the company or entity (Sucipto 2007). Knowledge can be obtained by auditors through both formal and informal training. In accordance with the level of last education, taken by respondents, the average respondents have their last education of doctoral degree. Therefore, the respondents, as a sample of this study, have taken outstanding formal education.

Auditors need the knowledge to understand problems better and make them more easily adjust to more complex problems. Based on social cognitive theory, auditors who have a strong motivation will continue to strive to increase their knowledge to support their performance. Therefore, with excellent knowledge, the auditor will be able to find the possibility of errors in the financial statements, and thus the auditor will be able to make an effective

audit plan to overcome these errors. Auditors with a high level of knowledge can manage various sources of information, and they can make a better judgment. The relevance of information possessed and obtained by auditors with high knowledge will also assist the auditor in determining audit judgment. The result of this study is consistent with that of the study by Safi'i and Jayanto (2015), Daljono (2012), and Knechel et al. (2012), showing that knowledge has a positive effect on audit judgment.

The effect of experience on audit judgment

Based on the hypothesis 2 test, it shows that the auditor's experience has no effect on audit judgment. An experienced auditor makes better decisions compared to the inexperienced one. An experienced auditor will be more sensitive in understanding any relevant information relating to the decisions that he will make (Bandura 2014; Cahan and Sun 2015; Shelton 1999). However, this study shows that audit experience does not affect how he determines audit judgment may be due to the average respondent in this study has an adequate level of formal education.

In other words, the respondents have a high level of knowledge.

Besides, the auditor has predetermined audit standards and ethics. As such, when the auditor is confronted with the available information and evidence, he can determine judgment by referring to the standards. This rejected hypothesis 2, at the same time, also rejects the statement of the social cognitive theory, which states that the auditor takes judgment based on experience in carrying out audit tasks. Basically, professional auditors concerns not only from whether the auditor is new or has long worked in KAP, but how his understanding of the audit and also from how the auditor applies the ethics and standards that apply when conducting audits. The above is consistent with which shows that audit experience does not have a positive effect on audit judgment.

The effect of compliance pressure on audit judgment

Based on the results of the hypothesis 3 test, it shows that compliance pressure experienced by the auditor either from the supervisor or from the client has no effect on audit judgment. Compliance pressure is a condition where an auditor is facing a dilemma of applying his professional standards. Individuals with more power generally created compliance pressure. In this case, compliance pressure is what the employer or the client of the Public Accounting Firm generated. The respondent used as the sample of this study consists of an auditor partner, where most of the partner audit assignments will be the team leader (supervisor). Therefore, compliance pressure experienced by respondents was low, only that from the client.

The pressure experienced by the auditor is also natural, and all auditors had experienced it, but the auditors can handle it by continuing to complete their tasks well. The compliance pressure experienced by the auditor can actually be as a trigger by the auditor to work even better. In addition, rejected hypothesis 3 shows that the average auditors in this study can interact well in their social processes with clients and can process information well in his cognitive process. They do it without having to feel pressured by various things. Therefore, the higher or lower obedience pressure faced by the auditor will not affect the results of the judgment the auditor made. The result of this study is consistent with that of research by (Yendrawati and Mukti 2015), showing that compliance pressure does not have a negative effect on audit judgment.

The effect of task complexity on audit judgment

Based on the test of hypothesis 4, it shows that task complexity experienced by the auditor has no effect on audit judgment. It is due to an auditor (respondents or sample) in this study when carrying out his task, he did not experience difficulties with the existence of complex and complicated tasks to deal with. The auditors clearly know which work they will do when auditing because they already have clear technical guidelines and parameters regarding the scope of work to be done.

This study reveals shows that the average respondents tend to be responsible for their work, despite the considerable task complexity they experience. For that reason, the high and low complexity of the task does not affect the audit judgment. Based on social cognitive theory, when an auditor can interact well in his social process and able to process information well in his cognitive process. The auditors know the purpose of his task. The result of this study is consistent with that of Jamilah et al. (2007), showing that task complexity does not have a negative effect on audit judgment. The result, however, does not support Bowrin and King (2010) and Chung and Monroe (2000), arguing that when facing a complex situation, auditors will find difficulty in making the right decisions.

The moderating effect of self-efficacy towards audit judgment

Based on the test of hypothesis 5, it indicates that self-efficacy is only able to moderate the effect of compliance pressure towards audit judgment. Self-efficacy is a sense of trust or confidence that comes from motivation in human beings such as being able to do or manage a job at a certain level to achieve a certain level of performance, where for an auditor who has high trust and enthusiasm high work will have an impact on the accuracy of the audit judgment (Bandura 2014).

In accordance with the results of existing hypothesis testing—where self-efficacy is only able to moderate the effect of obedience pressure on audit judgment— means that it is essential for the auditor they have to have excellent knowledge and standards and ethics of existing audits without having to have a high level of experience. For example, the auditors must be able to make an audit judgment properly, even though auditors are always facing various compliance pressure, both from superiors and from clients. The auditor is also facing high task complexity. Basically, when the auditor has a high self-efficacy, even though the auditor is faced with various stresses, it will not affect the

quality of the audit judgment. The level of task complexity is also not a reason for the inaccuracy of the auditor in making an audit judgment when the auditor is able to arrange his work schedule properly.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

In general, this study concludes that knowledge has a positive effect on audit judgment, audit experience has no positive effect on audit judgment, compliance pressure and task complexity have no adverse effect on audit judgment, and self-efficacy can moderate the effect of compliance pressure on audit judgment.

This study implies that, practically, knowledge is an essential factor for making better audit judgment. However, audit experience, compliance pressure, and task complexity do not have any effect on audit judgment. Therefore, these three factors are not that influencing. More importantly, self-efficacy is only able to moderate compliance pressure towards the audit judgment. For that reason, auditors should increase their knowledge so that they can make better audit judgments. Knowledge about the standard and ethics of the existing audits without having to have a high level of experience can make an auditor able to make audit judgment appropriately. Even though the auditor is facing the complex task and compliance pressure from the superiors, he still can do his best in making better audit judgments. Basically, when the auditor has high self-efficacy, even though the auditor faces various compliance pressures, he still can make a proper audit judgment. The level of task complexity has no effect on the auditor's, making an audit judgment when the auditor can manage his work schedule well with his knowledge.

Theoretically, other researchers can use this result as the basis for further development of the same theories related to the effect of an individual's knowledge, audit experience, compliance pressure, and task complexity and psychological aspects of self-efficacy as a moderating variable on audit judgment.

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